



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Alan R. Lynn Date Reviewed: May 30, 2000

Ancillary Document being reviewed (provide number and title): ETA 173.04.103—Seed furnished under grower contracts.

Date last Issued: December 31, 1992 (Revised)

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-122—Sales of feed, seed, fertilizer, spray materials, and other tangible personal property for farm use.

Purpose of the document: To explain that the transfer of the possession of seed by a seed company to a farmer/grower is a wholesale sale if the farmer/grower is obligated to pay for the seed whether or not the crop meets the seed company's standards.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Review recommendation:	A. Update	<input type="checkbox"/>
	B. Repeal	<input type="checkbox"/>



C. Leave as is

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D. Incorporate into rule and repeal

Briefly explain your recommendation:

This document provides important tax-reporting information regarding transactions between a seed company and a farmer/grower. This information should be retained at this time and incorporated into Rule 122 when that rule is next revised.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments
